



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Frank D'Connell
Director

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

NOTICE
(Notice ATD 2010-9)

**RE: Proposed Rules to the Department of Revenue, Alcoholic Beverages,
Chapter 560-2-9.**

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-2-9 of the Rules and Regulations of the State of Georgia by proposing:

- 560-2-9-.01, entitled "Wine Tasting."
- 560-2-9-.02, entitled "Wine Special Order Shipper."
- 560-2-9-.03, entitled "Records."
- 560-2-9-.04, entitled "Mead or Honey Wine; Manufacture, Distribution, Transportation, Sale."

Attached with this notice are exact copies and synopses of the proposed Rules. The proposed Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2 and 3-2-15.

The Department of Revenue shall consider the adoption of the above-referenced proposed Rules at 10:00 a.m., on Tuesday, March 30, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

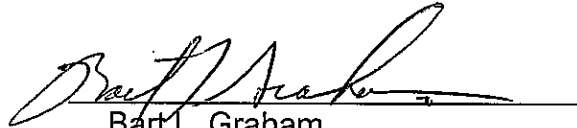
The Department must receive all comments regarding the above-referenced proposed Rules from interested persons no later than 10:00 a.m. on Tuesday, March 30, 2010.

Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205.

Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651.

Please reference "Notice Number ATD 2010-9" on all comments.

Dated: February 22, 2010

A handwritten signature in black ink, appearing to read "Bart L. Graham", written over a horizontal line.

Bart L. Graham
Commissioner
Department of Revenue

**SYNOPSIS
RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION
CHAPTER 560-2-9
WINE**

560-2-9-.01 Wine Tasting - Wine.

- This Rule provides the requirements for conducting a wine tasting.
- This Rule provides that a nonprofit organization conducting a wine tasting must comply with O.C.G.A. § 3-9-3, and a for-profit organization conducting a wine tasting must comply with O.C.G.A. § 3-6-20.
- This Rule provides for grammatical changes.
- This Rule was adopted in 2007.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-9
WINE**

560-2-9-.01 Wine Tasting - Wine.

(1) A person conducting a Wine tasting shall have a valid Wine license issued by the Department in accordance with 560-2-2-.02.

(2) Any person without a valid Wine license issued by the Department that seeks to conduct a Wine tasting shall file Form ATT-4SP with the Department along with any other appropriate forms as reasonably prescribed by the Commissioner, at least fifteen (15) business days prior to the Wine tasting.

(a) Any nonprofit civic organization that seeks to conduct a Wine tasting and is not licensed by the Department shall also comply with the requirements set forth in O.C.G.A. § 3-9-3:

(b) Any for profit organization that seeks to conduct a Wine tasting and is not licensed by the Department shall also comply with all requirements set forth in O.C.G.A. § 3-6-20.

(3) A Wine tasting shall not be conducted at any location where Distilled Spirits are sold by the Package.

(4) A person who conducts a Wine tasting shall comply with these regulations, the Code, and the laws of the jurisdiction where the Wine tasting is being held.

(5) This permit allows for the sale of Wine to be consumed on the premises where the Wine tasting is conducted as well as Package sales for consumption off-premise.

Authority: O.C.G.A. § 3-2-2, 3-9-3.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-9 WINE

560-2-9-.02 Wine Special Order Shipper – Wine.

- This Rule provides for the requirements for a Wine Special Order Shipping License.
- This Rule provides for grammatical changes.
- This Rule provides for changes in the Code.
- This Rule was adopted in 2008.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-9
WINE**

560-2-9-.02 Wine Special Order Shipper – Wine.

(1) An applicant for a Wine Special Order Shipping License shall have an approved Federal Basic Permit prior to submitting its application to the Department.

(2) The Wine Special Order Shipping License will allow a Wine manufacturer to ship Wines into Georgia directly to consumers that are:

- (a) "Dessert and Table" Wines as defined by the Act;
- (b) Manufactured by the applicant;
- (c) Registered with the Department prior to shipping;
- (d) Unassigned or are Brands already assigned to a Wine Wholesaler.

(3) A licensee acting under this Regulation shall ensure that:

- (a) The shipping package is marked according to the Act;
- (b) That the age of the party ordering the Wine is verified by the appropriate documentation as specified in the Act;
- (c) It registers with the state for a sale tax number, and collects and remits all required state and local tax in accordance with the Code and these Regulations;
- (d) It files all appropriate forms as prescribed by the Commissioner and state law;
- (e) It maintains a copy of all invoices for Wine shipped to Georgia consumers for three (3) years from the date of invoice.

Authority: O.C.G.A. §§ 3-2-2, and 3-6-31.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-9 WINE

560-2-9-.03 Records – Wine.

- This Rule provides for record keeping requirements for special order wine purchases.
- This is a new Rule.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-9
WINE**

560-2-9-.03 Records – Wine.

(1) Each Manufacturer, Shipper, Importer, Broker, Wholesaler, Distributor, Retailer, or Retail Consumption Dealer shall retain complete and accurate records of all Alcoholic Beverages manufactured, produced, purchased and sold.

(2) The records shall be of a kind in a form prescribed by the Commissioner.

(3) No Manufacturer, Shipper, Importer, Broker, Wholesaler, Distributor, Retailer, or Retail Consumption Dealer shall store any record concerning the shipping, invoicing, sale, payment, or storage of Alcoholic Beverages at any other location than which a license has been issued, except upon the written approval of the Commissioner.

(4) A Manufacturer, Shipper, Importer, Broker, Wholesaler, Distributor, Retailer, or Retail Consumption Dealer may be required to appear before the Commissioner to show cause as to why the Shipper's license to ship into or within Georgia should not be revoked or suspended, have or its bond forfeited, or both for failure to comply with this Regulation.

Authority: O.C.G.A. § 3-2-2.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-9
WINE**

**560-2-9.04 Mead or Honey Wine; Manufacture,
Distribution, Transportation, Sale, Wine.**

(1) A proprietor shall first obtain federal approval of its formula and the process by which the Mead or Honey Wine is manufactured.

(2) The sale, manufacture, transportation, and distribution, of Mead or Honey Wine shall be governed by the same regulations promulgated for Wine as established by the Act, unless specifically stated to the contrary.

Authority O.C.G.A. § 3-2-2.